

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

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October 1995

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the County Treasurer shall certify a list of real estate delinquencies for tax sale.[IC 6-1.1-24-1]
- 2 On or before this date, you should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees," [IC 36-2-5-4] The County Auditor shall present these forms to the County Executive at its July meeting. The County Executive shall review and make its recommendations. Before August 20 the County Executive shall present County Form 144 and its recommendations to the county fiscal body.
- 4 Legal Holiday - Independence Day [IC 1-1-9-1]
- 10 On or before this date make distribution of Dog Fund apportionment from Auditor of State - 2nd Monday.[IC 15-5-9-11]

Distribute congressional interest to school corporations - second Monday. [IC 21-1-1-54]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1995 to the Public Employee's Retirement Fund.

Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in Assessor's Books filed in June - not later than July 15. [IC 6-1.1-3-17]

Furnish forms to officers and department heads for use in submitting budget estimates for ensuing year; prepare budget estimates for auditor's office, for poor relief, and for the Board of Commissioners under direction of the board. [IC 36-2-5-5 to 36-2-5-7]
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.
- 31 Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. (IC 6-1.1-23-1)

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REMINDER OF ORDER OF BUSINESS
(Continued)

August

- 1 First day Annual Tax Sale can be held. [IC 6-1.1-24-2(a)(8)]
- 9 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August.[IC 36-2-5-9]
- 9 First date for budget public hearing (7 days prior to adoption) [IC 6-1.1-17-5(a)]
- 9-10-11 County Treasurer's School - Holiday Inn Lakeview, Clarksville, Indiana
- 14-15 Each ordinance shall be read on at least two separate days before final budget adoption. [IC 36-2-5-11]
- 16 First date to adopt budget - after August 15 but before September 15 [IC 6-1.1-17-5(a)]
- 19 Last date for Board of Commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the County Council.[IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.
- 26 (Saturday) Last date for first publication of county budget. [IC 6-1.1-17-3]

September

- 1 We recommend continuing past practice of requisitions for office supplies and printed forms for use in 1994. We recommend these requisitions be filed by county officers and department heads on or before this date even though July 1, 1994, IC 36-2-6-16(d) was repealed.
- 2 Last date for second publication of county budget [IC 5-3-1-2]
- 4 Legal Holiday - Labor Day [IC 1-1-9-1]
- 7 "Last" date for budget public hearing (7 days prior to adoption) [IC 6-1.1-17-5(a)]
- 16 "Last" date for taxing officials to file copies of budgets and tax Levy with County Auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(1)] If Courthouse closes on Saturday, budget must be filed on Friday , September 15, 1995.

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**REMINDER OF ORDER OF BUSINESS
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September

- 13, 14 "Last" Date to comply with provisions of I.C. 36-2-5-11 "Each ordinance shall be read on at least two separate days before its final adoption."
- 14 "Last" date County Council may meet to determine budgets and tax rates. [IC 6-1.1-17-5(a)(1)]
- 18 First Meeting of County Tax Adjustment Board, if applicable. [IC 6-1.1-29-4] (On September 18 or on first business day after, if September 18 is not a business day.)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.

October

- 1 Last date for County Board of Tax Adjustment [except Marion County and in a county containing a second class city (November 1)] to complete its duties. (IC 6-1.1-17-9(a))
- 9 Columbus Day - Legal Holiday (IC 1-1-9-1)
- 20 Last day to report and make payment of State Income Tax withheld in September to Indiana Department of Revenue.

Last day to make pension report and payment for third quarter by counties participating in Public Employee's Retirement Fund.
- 31 Last day to file quarterly unemployment compensation report with the Indiana Employment Security Division.

Last day to report and make payment of balance of Federal Income Tax withheld in the third quarter to Internal Revenue Service.

Last day Annual Tax Sale can be held. [IC 6-1.1-24-2(a)(8)]

November

- 1 Issue tax sale certificates to County for properties offered in tax sale for two consecutive years and unsold at the 1995 Tax Sale. (IC 6-1.1-24-6)
- 2 Last day for county auditor to certify to the division of state court administration the amount the county will be providing to the judge's salary during the ensuing calendar year.
- 7 Election Day

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November

- 10 Veterans' Day - Legal Holiday on Saturday, November 11, per IC 1-1-9-1 legal holiday is Friday
- Last day for paying second installment of taxes without penalty. If Courthouse is closed for Veterans Day then Last Day is Monday, November 13, 1995. Start preparing for settlement of second installment tax collections. (IC 6-1.1-37-10)
- 20 Last day to report and make payment of State Income Tax withheld in October to Indiana Department of Revenue.
- 23 Thanksgiving Day - Legal Holiday. (IC 1-1-9-1)

December

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)
- At regular meeting of Board of Commissioners consideration may be given to appointments of certain personnel and to bids and awards for highway supplies, materials and equipment for 1996.
- 20 Last day to report and make payment of State Income Tax withheld in November to Indiana Department of Revenue.
- 25 MERRY CHRISTMAS!! Legal Holiday. (IC 1-1-9-1)
- 31 Review year-end duties.
- Post and close all records completely and promptly.
- The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office, if field examiners or a successor Treasurer are not available to verify the cash count.
- Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

NOTE: There was no July 1995 Bulletin, it has been combined with the October 1995 Bulletin.

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COUNTY HIGHWAY FUND ADDITIONAL APPROPRIATIONS VS. TRANSFERS

During our County Auditor's Spring Meeting our department and the State Board of Tax Commissioners [SBTC] were asked the procedures for additional appropriations and transfers within the Highway Fund. We have had several inquiries and we have confirmed these procedures with the SBTC. It is our understanding that the SBTC considers the Highway Fund to have four departments which are:

1. Administration
2. Maintenance and Repair
3. Construction and Reconstruction
4. General and Undistributed Expense

These four departments of the Highway Fund would be comparable to the various departments within the County General Fund [i.e. the auditor, surveyor, and the board of county commissioners, etc...]

This has been an ongoing policy since at least December 31, 1991, when the SBTC issued a memorandum on Additional Appropriation Procedure/Transfer Procedure, which our agency incorporated as Appendix "D" of the "Manual of Instruction for County Auditors". On page 2 of this memorandum it is stated: "The following steps should be followed when obtaining additional appropriations (authority to expend funds) that were not included in the annual budget. **Units with departmentalized budgets should use these procedures when appropriations are reduced in one department and re-appropriated in another department within the same fund.**"

As stated in the "Manual of Instruction for County Auditors" chapter 8, page 16:

"The county council may approve the transfer of money from one major budget classification to another within a department or office, if the transfer does not require the expenditure of more money than the total amount set out in the budget as finally determined and if the transfer is approved at a regular public meeting and by proper ordinance. The transfer may be made **without notice and without the approval of the State Board of Tax Commissioners."**

We trust this clears up any misunderstandings.

ANNUAL BIDDING OF OFFICE SUPPLIES

Effective July 1, 1994, Public Law 252, (HEA 1648) repealed IC 36-2-16-16 which requires the County to Annually Bid for Office Supplies. Even though this annual bidding process was repealed this department suggests that the county continue to use prescribed forms 91 and 91A. Items mentioned on Form 91 and 91A are still subject to the Public Purchase Laws (IC 36-1-9). In order to determine when formal bids are required it is necessary to look at the County as a whole. This means that class and line items must be added in total for the clerk, auditor, treasurer, recorder, etc... and if equal to or over your counties respective threshold formal bidding or if less then your respective threshold we recommend requesting quotes. County Form 91A (Requisition -

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ANNUAL BIDDING OF OFFICE SUPPLIES (CONTINUED)

Blank Books, Blanks, Stationery and Printing) would allow the county commissioners to efficiently gather the estimated number of items and the specifications for the items to be used in each office. Upon compilation of all the offices, the commissioners would then be able to determine which items require a formal bidding process.

MUNICIPAL ELECTION EXPENSES

Recently it has come to our attention that some county auditors are deducting Election Expenses from Tax Distributions of the city or town. Municipal Election are to be billed on County Form No. 151 by the county auditor. The following is an abstract of the pertinent Indiana Code:

IC 3-5-3-7 "All expenses for a municipal primary election or municipal election that is conducted by a county election board shall be allowed by the county executive and shall be paid out of the general fund of the county, without any appropriation being required. The county auditor shall certify the amount of that allowance to the fiscal officer of the municipality. The fiscal body of the municipality shall make the necessary appropriation to reimburse the county for the expense of the primary election or election."

IC 3-5-3-8 "During the period that begins ninety (90) days before a municipal primary election and continues until the day after the following municipal election, all expenses of the primary election and election that cannot be chargeable directly to any municipality shall be apportioned as follows:

- (1) One-fourth (1/4) to the county.
- (2) Three-fourths (3/4) to the municipalities in the county holding the municipal primary election and municipal election."

IC 3-5-3-9 "Whenever more than one (1) municipality in a county conducts a municipal primary election and municipal election, the three-fourths (3/4) of expenses that cannot be chargeable directly to any particular municipality under section 8 of this chapter shall be apportioned to each municipality in the same ratio that the number of voters who cast a ballot in the municipality at the municipal election bears to the total number of voters who cast a ballot in all of the municipalities in the county at that municipal election."

IC 3-5-3-10 "The county election board shall, on a form prescribed by the State Board of Accounts, itemize all the expenses of any election for which a municipality is required to reimburse the county."

IC 3-5-3-11 "Notwithstanding section 7 of this chapter, in a year in which a town election coincides with a general election, the county election board may not assess the town for the cost of the election."

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MUNICIPAL ELECTION EXPENSES (CONTINUED)

For your convenience a copy of the County Form No. 151 has been included in this bulletin on page 16.

TEMPORARY JUDGES

Public Law 169, Acts of 1984, which added IC 33-13-16 and became effective March 15, 1984 authorizes judges of circuit, superior, or county courts to appoint temporary judges and sets their compensation at twenty-five dollars (\$25) per day. This statute states that the compensation of temporary judges is to be paid by the county.

SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES

Public Law 196, Acts of 1984, which amended IC 36-6-6-10 and requires the township advisory board to set the salaries of all township officials and employees, except assessing officials and employees for the year 1985 and thereafter. This deletes the necessity for the township advisory board to submit a Form 17 showing their recommendations for salaries and it deletes the necessity for the county council to adopt a township salary ordinance.

This statute also provides that the county's portion of the salary of township trustees who serve as ex-official township assessors remain at the level prevailing on January 1, 1984.

To facilitate the setting of salaries for assessing officials and employees and for the portion of the township trustee's salary to be paid by the county for 1985 and each year thereafter, it is suggested that the following procedures be followed:

Each elected township assessor should submit a Form 144 requesting the amounts to be paid for his (her) salary and the amounts of compensation for deputies and other employees.

Each township trustee assessor should submit a Form 144 requesting the rates of pay and amounts to be paid to deputy assessors and other assessing employees. It is suggested that a Form 144 be sent to each trustee assessor with the request that this information be shown thereon.

A single Form 144 should be prepared by the County Auditor showing the portion of the salaries of all the township trustee assessors to be paid by the county. These salaries should be at the level that prevailed on January 1, 1984.

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SOCIAL SECURITY WITHHOLDING ON NEW COUNTY EXTENSION EMPLOYEES

Extension agents will be subject to provisions of Public Law 84-31 all new extension agents (county agents, youth agents, home demonstration agents, etc.) will be subject to withholding for social security purposes. This does not apply to persons who were employed as extension agents prior to January 1, 1984. If any question should exist as to whether or not an extension agent is subject to withholdings for social security purposes you should contact the local county extension agent and/or the Agricultural Extension Services at Purdue University.

ELECTRONIC FUNDS TRANSFER

IC 4-8.1-2-7, which was effective May 1, 1984, amended to provide that if a political subdivision as defined in IC 36-1-2-13 elects to receive distributions from the State by means of an electronic transfer of funds, the Treasurer (of State) shall have the funds transferred electronically.

RECORD OF HOURS WORKED

IC 5-11-9-4 provides that records be maintained showing which hours were worked each day by officers and employees of the county.

This requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific employees who worked hours different from that general work schedule. Each elected officer or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

If an employee is employed by more than one (1) public agency or in more than one (1) position within that public agency, it is also essential that an accurate record of hours worked be maintained. In these instances we recommend that each agency and department records reflect hours worked in both positions.

TAX SALE - PARTIAL PAYMENTS

Public Law 30-1994 amended IC 6-1.1-24-1.2(b) to read:

"(b) A county treasurer may accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter."

The acceptance of a partial payment after July 1st will not remove the property from the tax sale.

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TAX SALE - PARTIAL PAYMENTS (CONTINUED)

Since IC 6-1.1-24-1.2(a) states:

"A tract or an item of real property **may not be removed from the list certified** under section 1 of this chapter before the tax sale **unless all delinquent taxes, special assessments, penalties due on the delinquency, interest, and costs directly attributable to the tax sale have been paid in full.**" (our emphasis)

It has been brought to our attention that some of the computer software programs apply a partial payment to the oldest tax due. When the delinquent tax which placed the property in the tax sale is paid, the property is removed from the tax sale list generated by the computer. Until such time as your software program is updated, it will be necessary to account for such property manually, since this property will remain on the tax sale.

TAX SALE - DUTIES OF COUNTY AUDITOR

The law governing tax sales makes these requirements on the county auditor prior to sale:

- (a) Using the certified list prepared by the County Treasurer prepare and record a list of real property eligible for sale in the Tax Sale Record, Form No. 137;
- (b) Prepare a notice with the list mentioned in (a), the location of each parcel, and a statement listing the date, time, place and terms of the sale; (I.C. 6-1.1-24-2)
- (c) Post the notice at a public place of posting in the court house at least twenty-one (21) days before the earliest date of application for judgement; (I.C. 6-1.1-24-3)
- (d) Give notice by publication once a week for three consecutive weeks before the earliest date on which application for judgement may be made; (I.C. 6-1.1-24-3)
- (e) On or before the date of the sale, list on the record (Tax Sale Record) all properties that will be offered for sale; (I.C. 6-1.1-24-4)
- (f) Send a notice of such sale to the owner or owners of such real property listed for sale for delinquent taxes or special assessments, to the last known address by certified mail at least 21 days before the earliest date on which the application for judgement and order for sale. (Use Form No. 137A for this purpose) (I.C. 6-1.1-24-4)

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TAX SALE - DUTIES OF COUNTY AUDITOR (CONTINUED)

- (g) Present proof of the mailing of the notice required in I.C. 6-1.1-24-4 to the court along with the application for judgement and order for sale. (I.C. 6-1.1-24-4)
- (h) At least twenty-one (21) days before application for judgments made, send a notice to any mortgagee, who annually requests copy of this notice. (I.C. 6-1.1-24-3)
- (i) On the day on which the application for judgement and order for sale is made the county auditor assisted by county treasurer shall compare and correct the list, removing delinquencies which have been paid, and subscribe to an affidavit in the form at I.C. 6-1.1-24-4.6 (a).
- (j) File the application for judgement and order for sale as one (1) cause of action to any court of jurisdiction jointly by the county treasurer and county auditor and shall include the affidavit and corrected list.

The notice required in (b) above must be published in two newspapers published in the county representing the political parties receiving the highest number of votes at the last preceding election for the office of secretary of state. (I.C. 5-3-1-4)

It is recommended that the published and posted notice of tax sale indicate which parcels are being offered the second time. Doing this will not only inform the owner of this fact, but will provide an orderly means of determining which parcels are subject to purchase by the county if not sold to an individual.

To relieve a parcel of property from tax sale after it is advertised, the owner is required to pay all delinquent tax and assessments included in the notice; in other words, the owner must pay all except the current second installment.

REFUND ON ACCOUNT OF ERRONEOUS TAX SALE

IC 6-1.1-25-10 authorizes refunds to purchasers at tax sale when sales are found to be invalid. The purchaser at an erroneous tax sale is entitled to receive interest at the rate of 6% per annum on the amount paid at the sale.

FAILURE TO PAY TAX SALE BID

If the purchaser fails to pay his bid, the property shall be offered again for sale and the purchaser shall pay a twenty five percent (25%) penalty of the amount bid. The County Prosecuting Attorney shall initiate an action in the name of the State Treasurer and amounts collected are to be deposited in the county State Fines and Forfeiture Fund for remittance to the State Common School Fund.

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DORMANT FUNDS

In going over the Annual Financial Reports filed with this office by county auditors it is noted that many reports show balances in certain funds which remained dormant for a number of years. Among these funds are: county construction funds (raised by bond issues for construction of county jails, hospitals, court houses, and other county buildings); county bond redemption; township poor bond fund; and township poor bond redemption funds.

A sufficient fund balance should be retained to pay any outstanding obligations, such as bonds and interest coupons not surrendered for payment. However, to the extent of any balance not needed to cover outstanding obligations, every effort should be made by county auditors to eliminate such funds from the records. The following statutory authorities will be found governing the closing out of the above listed funds.

IC 5-1-13-2 provides that when bonds have been issued for any lawful purpose, and the purpose for which the debt was incurred has been accomplished or abandoned, the surplus or balance in such bond fund shall be transferred to the bond and interest redemption fund by the disbursing officer (county auditor) upon order of the legislative body (county council). The funds so transferred are to be used for the payment of interest bearing indebtedness.

IC 36-1-8-5 is a general law which provides that unused and unencumbered balances in county funds which have been raised by levy on all of the taxable property of the county be transferred to the county general fund, upon authority given by the county council. This section also provides that unused and unencumbered balances in funds for the redemption of poor relief bonds or like obligations for poor relief purposes by levy on all of the taxable property of a civil township be transferred to the poor relief fund of such township.

County auditors should examine any dormant funds carried on their ledgers with the view toward closing out such funds before December 31.

LICENSE EXCISE TAX REFUND PROCEDURES

We are still receiving questions concerning procedures to be followed in the implementation of the county refunding license excise tax. Currently according to the Bureau of Motor Vehicles (BMV), the License Branch Manager is required to forward to the county a copy of the Invoice (the yellow copy of the End Of Day report [EOD]) which is supposed to include:

1. an individual copy of each registration and
2. the Excise Tax Refund Claim [Form 17BR]

together these should account for the total excise tax branch and refund fees deducted from the total excise tax shown on the EOD and electronically deposited with the County Treasurer.

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LICENSE EXCISE TAX REFUND PROCEDURES (CONTINUED)

The Branch Excise Tax Refund Fee appears on the Excise Tax Refund Claim [Form 17BR] and it is necessary that each fee be identified to the taxing district it was originally paid to. Based on discussions with BMV, some counties have requested that the Branch Manager separate the Excise Tax Refund Claims [17BR] from the original bundle and deliver to the county employee who handles the payment of claims and not the county employee who reconciles the EOD and separates the registrations into Taxing Districts. **In order to reconcile the EOD to the amount electronically deposited with the County Treasurer, it is imperative that the Branch Fee for each Excise Tax Refund be accounted for and agreed in total to item #189 on the registration invoice summary (EOD).**

When County Form 17BR was developed we tried to consider all the information that the county would need and have the computer generate all the original information. We thought this would be more efficient for the branch and the county as well as more accurately reflect the original registration. With this in mind, the information needed to identify the taxing unit is provided on County Form 17BR (Rev 1994). County Form 17BR contains a section entitled "The Crediting Vehicle/Plate Information". Again this information is taken directly from the computer data base and should agree to what appeared on the original registration. The following information was abstracted from the computer data base in order to help identify the taxing district:

1. The County and Township boxes;
2. The Customer Information which should have the original address as shown on the original registration;
3. The Former Transaction ID. This is an 11 character number consisting of the following information:

5 100 001 0001

The first number is the year [5 = 1995]

These three numbers indicates the Branch
[100 = Muncie Branch]

These three numbers indicate the invoice
number [001 = Invoice 1]

The last four numbers indicate the
Transaction Number [0001 = Transaction 1]

NOTE: "The MAILING ADDRESS (if different) box" was designed to provide the county auditor with a current mailing address and is input by the branch at the time the customer requests the refund. As noted in Number 2 above, the address listed in the area entitled "Customer Information" is the original address as shown on the original registration.

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LICENSE EXCISE TAX REFUND PROCEDURES (CONTINUED)

In order to reconcile and verify the amount electronically deposited to the County Bank Account; we would strongly suggest upon receipt of the paperwork from the Branch immediately reconcile the Excise Tax Refund Claims individually and in total to item #189 on the EOD and determine the taxing district the original tax was collected/distributed to.

BASIC RECONCILIATION OF EXCISE TAX TO ELECTRONIC DEPOSIT: LICENSE BRANCH NO. _____ DATE _____	
TOTAL AMOUNT EXCISE TAX PER EOD....\$	
LESS: EXCISE TAX BRANCH FEES (item #183 on EOD).....<	>
EXCISE TAX REFUND BRANCH FEES (item #189 on EOD).....<	>
TOTAL AMOUNT OF ELECTRONIC DEPOSIT TO THE COUNTY TREASURER BANK ACCOUNT (Should also agree to item #186 on EOD\$	

After identifying the total amount of the branch excise tax refund fees per taxing district you may post the excise ledger one of two ways:

1. As each refund is processed for payment,
OR 2. As a group at each settlement.

Whether or not a branch fee should be deducted from the excise ledger is determined by whether or not an amount is entered in the branch fee box of the Excise Tax Refund Claim (Form 17BR). The branch is not entitled to a branch fee on every refund. [You as the county auditor are not responsible for whether or not the branch is entitled to the fee, this will be monitored by BMV and audited by SBA at the Branch level.]

NEW PROCEDURES FOR CHECKS ISSUED BY THE AUDITOR OF STATE

The Auditor of State and this department have concurrently agreed that all checks/warrants issued by the Auditor of State will be made payable to the fiscal officer of the unit. [i.e. Auditor of Sample County not Mr. John Doe, Sample County Auditor]

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NEW PROCEDURES FOR CHECKS ISSUED BY THE AUDITOR OF STATE (CONTINUED)

I.C. 5-13-4-12 and I.C. 36-1-2-7 defines Fiscal Officer as:

- "...(1) auditor, for a county;
- (2) controller, for a consolidated city or second class city;
- (3) clerk-treasurer, for a third class city;
- (4) clerk-treasurer, for a town; or
- (5) trustee, for a township."

I.C. 5-13-6-1 states:

"All public funds paid into ... the treasuries of the respective political subdivisions shall be deposited not later than the business day following the receipt of funds on business days of the depository in one or more depositories in the name of the ... political subdivision by the officer having control of the funds."

APPROPRIATIONS FOR THE ENHANCED EMERGENCY TELEPHONE SYSTEM FUND

Recently we have had several questions raised concerning appropriating the Enhanced Emergency Telephone System Fund. Some of questions appear to be due to an article in the April 1990 County Bulletin [volume 279, page 9] entitled "Appropriations - Required by the County Council Only." Within this article we listed several funds which did not require formal approval by the Indiana Board of Tax Commissioners; however the funds listed are paid from the County Treasury and pursuant to I.C. 36-2-5-2 may not be paid without appropriation.

I.C. 36-8-16-14 states in part:

"...The **legislative body** of the unit may appropriate money in the fund only for such an expenditure."

I.C. 36-1-2-9 defines the legislative body as:

"1. ... board of county commissioners, for a county not subject to I.C. 36-2-3.5 ..."

(Section 1 of Chapter 3.5 applies to Lake County, St. Joseph County and any other county not having a consolidated city, if both the county executive and the county fiscal body adopt identical ordinances providing for the county to be governed by this chapter. Section 3 of Chapter 3.5 states "The board of commissioners ... is the county executive. The county council ... is the county legislative body as well as the fiscal body.")

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APPROPRIATION TO ENHANCED EMERGENCY TELEPHONE SYSTEM FUND (CONTINUED)

"2. ... county council, for a county subject to IC 36-2-3.5."

(Section 1 of Chapter 3.5 applies to St. Joseph County and any other county not having a consolidated city, if both the county executive and the county fiscal body adopt identical ordinances providing for the county to be governed by this chapter ... Section 3 of Chapter 3.5 states "The board of commissioners ... is the county executive. The county council ... is the county legislative body as well as the fiscal body.")

or I.C. 36-3-1."

(I.C. 36-3-1 applies to a first class city [Indianapolis].)

I.C. 36-2-5-2(b) states: **"The county fiscal body shall appropriate money to be paid out of the county treasury, and money may not be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law."**

I.C. 36-1-2-6 defines the Fiscal Body as:

- "(1) county council, for a county not having a consolidated city;
- (2) city-county council, for a consolidated city or county having a consolidated city; ..."

Based on the above it would appear that the Legislative Body may appropriate the Enhanced Emergency Telephone System Fund, however if the Legislative Body elects not to appropriate the Enhanced Telephone System Fund, then I.C. 36-2-5-2(b) requires the County Fiscal Body to appropriate this fund. As always this agency encourages a spirit of cooperation between the different branches of government. In an instance where the Board of County Commissioners elects to appropriate this fund, we would suggest the appropriation/budget be submitted to the County Council as well. The preceeding is the position this department would take in the audit of the Enhanced Emergency Telephone System Fund and should not be considered as a legal opinion. As always when legal questions arise we suggest you consult with the attorney which represents the county.

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Form Prescribed by the State Board of Accounts

County Form No. 151

COUNTY ELECTION BOARD WORKSHEET*
APPORTIONMENT OF ELECTION COSTS
YEAR _____
IC 3-5-3-10

1. DIRECT EXPENSE CHARGEABLE TO CITY OR TOWN OF _____:		* 1
Precinct Board:		* 2
Per Diem - Inspectors	\$ _____	* 3
- Judges		* 4
- Clerk and Assistant Clerks		* 5
- Sheriffs		* 6
Meals		* 7
Rental of Polling Places		* 8
Other Precinct Board Expenses		* 9
Ballots (Sample, Official, and Absentee)		*10
Precinct Box Supplies		*11
Advertising		*12
Breakage and Loss of Equipment (Unreimbursed)		*13
Postage - Absent Voters' Ballots		*14
Other		*15
Subsection 1 Total		*16
		*
2. OTHER EXPENSES ALLOCATED TO CITIES AND TOWNS IN PROPORTION TO		*
TOTAL NUMBER OF VOTES CAST BY ALL MUNICIPALITIES IN THE COUNTY:		*17
(A) Items Chargeable Only to Cities and Towns Not Identifiable to Individual Units:		*18
Compensation - Board of Election Commissioners and Assistants	\$ _____	*19
- Board of Canvassers		*20
** - Board of Canvassers' Assistant		*21
**Hauling and Handling Equipment		*22
**Mechanics of Voting Machines		*23
**Typists and Clerks - Preparing Voter Lists		*24
**Supplies, Voter Lists (Paper, Carbon, Etc.)		*25
**Rental of Extra Typewriters and Adding Machines		*26
**Ballot Boxes		*27
Other		*28
Subsection (A) Total		*29
		*
(B) All Other Election Costs - Chargeable to 1/4 to County and 3/4 to Cities and Towns:		*30
Clerical Personnel		*31
Supplies - i.e., Voters' Registration and Transfer Blanks		*32
Equipment Repair Including Repairs to Ballot Boxes		*33
Other		*34
Subsection (B) Subtotal		*35
Deduct County Share (1/4 x Line 35) From Subsection 2(B) Subtotal		*36
Remainder - Subsection 2(B) Total (Subtract Line 36 From Line 35)		*37
Total Amount to be Apportioned - Subsection 2(A) Plus Subsection 2(B)		*
add Lines 29 + 37		*38
Votes Cast for All Municipalities in the County at this Municipal Election - Cities and		*
Towns		*39
Votes Cast in _____		*40
City or Town		*
Ratio to be Apportioned (Unit : Total)	_____ %	*41
Amount Apportioned to Unit (Line 38 x 41)		*42
		*
AMOUNT DUE FROM APPLICABLE CITY OR TOWN (Add Lines 16 + 42)	\$ _____	*43
		*

- * Registration expenses incurred by a circuit court clerk or board of registration for:
- (1) The salaries of members of a board of registration appointed under IC 3-7-2-5; and
 - (2) The salaries of assistants employed under IC 3-7-2-21; may not be charged to a municipality.

** Items should be included in Section 1 when cost per city or town is known.

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CHANGE OF VENUE

Claims

In cases where there has been a change of venue from one county to another, the county where the case originated shall pay to the county to which such change of venue has been taken all such expense incurred by the county to which said change of venue shall be taken (IC 34-2-15-1).

The Clerk of the Circuit Court shall certify and deliver to the County Auditor a Change of Venue Claim in duplicate. The County Auditor in turn transmits one copy of the claim to the County Auditor of the county of origin. The Auditor shall enter such charge in the Venue Record (Form No. 56).

Upon receipt of payment of the claim, the Auditor will enter or cause to be entered in the Change of Venue Record (Form No. 40) in the Clerk's office, and under the proper cause number, the name of the county of origin paying the claim, date of receipt of payment and the quietus number issued therefor. The Auditor shall record such payment in the Venue Record (Form No. 56).

Chargeable Items of Expense

The chargeable items of expense to be audited and allowed by the court pursuant to IC 34-2-15-1 are:

1. Expense of keeping the prisoner, if any.
2. Expense of transporting the prisoner to or from any penal institution.
3. Any extraordinary expense for safekeeping the prisoner.
4. The fee set by the venue Court under 33-9-11-5 for pauper counsel if counsel was appointed by the court.
5. Expense of mileage, meals, lodging and per diems paid for or to jurors.
6. The per diems paid jury commissioners for drawing any special venue.
7. To court bailiff per trial date, \$5.00 per day.
8. Official court reporter, \$8.00 per trial date.
9. For each day of trial for use of facilities and utilities, \$10.00 per day.
10. Notifying the jury not to attend court after having been summoned, the sum of \$5.00.

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CHANGE OF VENUE (CONTINUED)

Chargeable Items of Expense (Continued)

11. The amount telephone or telegraph communications made or authorized by the court.
12. \$2.00 per calendar for clerk attending a court when it is occupied with business concerning change of venue.

Trial Defined

The term "trial" includes the impaneling of the jury, the actual trial or other evidentiary hearing where witnesses are sworn and testify, hearings on motions for summary judgment, and entries of final disposition of a cause of action [I.C. 34-2-15-1(d)].

One Per Diem Per Day

Except for the clerk, not more than one (1) per diem or charge for the official reporting or for use of facilities and utilities shall be made against any county of origin of the causes for the same day; but if two (2) or more proceedings are conducted in two (2) or more separate causes from any county or counties of origin on the same day, the court shall allocate said charges for any such cause as it may determine in its discretion. The per diem for the clerk, the official court reporter, or bailiff shall be paid by the county of trial in the first instance and reimbursement therefor obtained from the county of origin [34-2-15-1(e)].

RETURNED CHECKS - NON SUFFICIENT FUNDS

An extended effort shall be made by the treasurer to recover funds from checks returned by the depositories as uncollectable. During the process of collecting, the return checks shall be carried as a cash item and the tax duplicate so noted. **DO NOT REMOVE OR DELETE THE PAYMENT ON THE TAX DUPLICATE.**

The treasurer should immediately notify the maker of drawer of the returned check. We recommend you develop a form letter detailing the procedures and consequences of not making the returned check good. Contact by telephone is usually more expedient, however you should probably follow up your verbal conversation with the form letter. If the drawer comes in to pay make sure you only accept cash, certified check or money order. The amount necessary to redeem the returned check is:

1. The amount of the returned check
2. The actual charge by the financial institution
3. An amount not to exceed twenty dollars

In order to collect #3 above, the Board of County Commissioners will need to enact a Home Rule Ordinance establishing this returned check fee.

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RETURNED CHECKS - NON SUFFICIENT FUNDS (CONTINUED)

When it is determined that the return item is uncollectable, the treasurer shall attach all related documents to a regular claim to be presented to the board of county commissioners, with an explanation. Upon the commissioners approval of payment from the general fund, without appropriation, the county warrant is placed in the cash drawer to replace the uncollectable item and deposited as other checks. The amount of tax shall be recharged on the proper duplicate by the auditor.

The amount reimbursed to the treasurer shall be deducted from the amount for apportionment in the appropriate taxing district in the next December Settlement and returned to the county general fund. This amount should be shown on line 39 of the apportionment and settlement sheets as "reimbursements to county treasurer for bad checks."

IC 26-2-7-5 allows counties to pursue collection of these returned check through the courts.

I.C. 26-2-7-5 states in part: "A person...is also liable for all of the following:

- (1) Interest at the rate of eighteen percent (18%) per annum...
- (2) Court costs...
- (3) Reasonable attorney's fees...
- (4) Actual travel expenses...to...
 - (A) An Employee or agent of the holder to file papers and attend court proceedings...
 - (B) Provide witnesses to testify in court...
- (5) A reasonable amount to compensate the holder for time used to...
 - (A) File papers and attend court proceedings...
 - (B) Travel to and from activities...
- (6) Actual direct and indirect expenses incurred by the holder to compensate employees and agents for time used to...
 - (A) File papers and attend court proceedings...
 - (B) Travel to and from activities...
- (7) All other reasonable cost of collection."

I.C. 26-2-7-6(b) states: "If a person liable under this chapter does not pay to the holder the full amount of the check not more than thirty (30) days after the certified mailing of written notice that the check has not been paid the person is liable for, and the court shall award judgment for, the following, whichever applies:

- (1) If the face amount of the check is not greater than two hundred fifty dollars (\$250), three (3) times the face amount of the check.
- (2) If the face amount of the check is greater than two hundred fifty dollars (\$250), the face amount of the check plus five hundred dollars (\$500)."

If the county chooses to pursue collection by the procedures listed in I.C. 26-2-7, any amounts collected over the face amount of the check would be receipted to the General Fund.

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ADVANCE TAX DRAWS

I.C. 5-13-6-3 allows counties to advance taxes to taxing units amounting to 95% of the amount such unit would get in a distribution of the taxes collected for the unit at the time of advancement. The term "taxes collected" includes property tax and license excise tax. The request for an advance tax draw must be filed at least thirty (30) days before the treasurer is required to make the advance.

The following procedures should be followed:

1. The collections for each taxing district within the municipal corporation, as shown by the records of the county treasurer, should be multiplied by 95%.
2. Divide the answer under (1) by the total tax rate for the taxing district to obtain the factor to be used in apportioning the tax.
3. Multiply the factor by the tax rate for the fund for which the advance draw is requested, to arrive at the maximum amount which can be advanced.
4. Issue an application to pay and quietus in favor of the county treasurer for the amount to be advanced to the credit of the fund for which advanced and issue a warrant therefor in favor of the proper officer of the municipal corporation.

The Treasurer shall enter the advance on line 42 on the left side of the Daily Balance of Cash and Depositories and such amounts are deducted from the amount of total taxes collected shown on line 41. This will leave the total amount of taxes to be settled on line 43.

It is imperative that advances be recorded by the treasurer to insure the proper amounts are distributed at Settlement.

COUNTY EXTRADITION FUND

IC 35-33-14 establishes in each county a county extradition fund for the purpose of providing funding to offset the cost of extraditing criminal defendants. Money in the fund may not be used for any other purpose. The fund consists of the portion of late surrender fees deposited in the fund under IC 27-10-2-12(i). The fund is to be administered by the county auditor and money left at the end of a calendar year does not revert to any other fund, but remains in the County Extradition Fund.

Any police officer incurring expenses in accordance with the Uniform Criminal Extradition Act, IC 35-33-10-3, should file a claim, County Form No. 17, for all expenses incurred in the extradition of prisoners. The claim should be against the county wherein the crime is alleged to have been committed. The expenses should be paid from the County General Fund until such time as the new County Extradition Fund established in accordance with IC 35-33-14 has a sufficient balance. Assuming appropriations are not available for extradition purposes, additional appropriations should be secured in the proper legal manner.

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COUNTY EXTRADITION FUND (CONTINUED)

The amount of reimbursement should be in accordance with IC 35-33-10-3(25) which provides in part, "The expense shall be the fees paid to the officers of the state..." Effective July 1, 1985, the state reimbursement rate for the use of personal automobiles for out of state travel is \$.25 per mile for the first 500 miles, \$.12 per mile for the next 2500 miles and \$.07 per mile for all additional miles over 3000 miles. Lodging reimbursement is currently \$55.00. Subsistence reimbursement is currently \$24.00 per day or \$6.00 per quarter for each six hour period.

A county may adopt a local home rule ordinance which provides for travel advances. Naturally, we would expect sufficient documentation such as receipts for all expenses incurred (airline ticket cost, bus ticket cost, etc.). The original receipts plus the remaining cash advance must agree with the total of the travel advance. Any differences will be the responsibility of the police officer.

PURCHASE OF SUPPLIES, MATERIALS AND EQUIPMENT

The purchase of supplies, materials, and equipment needed for the county is controlled by IC 36-1-9. As an aid to officials in the award of contracts for supplies, materials and equipment, we are providing certain provisions of the laws and our comments relative to the award of contracts. We suggest that county officials, members of the board of county commissioners and the county auditor thoroughly acquaint themselves with the provisions of these laws and that the following requirement be carefully observed.

I.C. 36-1-9-2(4) defines the "Purchasing Agent" as the board having the power to award contracts for the purchase or lease of materials for a political subdivision. In most instances in a county, this is the Board of County Commissioners.

A purchasing agent must do formal bidding whenever the total price of each line or class of materials to be purchased annually or total annual rental payments are equal to or exceed the county threshold. (NOTE: Each county threshold is listed on pages 29 - 31.)

In order to determine the amount of annual purchases or rentals it will be necessary for the purchasing agent to know the total needed per line or class of materials. This can most readily be compiled by using:

- 1.) County Form 116 (1935) - Highway Supervisor's Requisition
- 2.) County Form 91A (1992) - Requisition - Blank Books, Blanks, Stationery and Printing
- 3.) or/any other requisition form the board deems necessary to use to ascertain the line or class of other materials needed.

Using the above requisitions allow the board to compile amount of the line and class of materials needed and whether or not formal bids are required.

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PURCHASES BY COUNTIES WHO'S THRESHOLD IS GREATER THAN \$25,000 BUT LESS THAN THE THRESHOLD.

I.C. 36-1-9-4 states: (a) "A purchasing agent who is purchasing or leasing materials must comply with this section whenever the total price of each line or class of materials to be purchased annually or total annual rental payments is at least twenty-five thousand dollars (\$25,000) and less than the county's threshold (See attachments for threshold).

(b) A purchasing agent acting under this section must invite quotes from at least three (3) persons known to deal in the lines or classes of materials by mailing them a copy of the specifications for the materials and of section 8.5 of this chapter not less than seven (7) days before the time fixed for receiving quotes. If the purchasing agent receives quotes the agent shall, after a satisfactory quote is received, award the contract to the lowest responsible and responsive quoter for each line or class of materials required. The purchasing agent may reject all quotes and, if no valid quotes are received for an item, purchase or lease that item on the open market without further invitations for quotes."

PURCHASES WHEN LESS THAN \$25,000

36-1-9-4.5: "(a) This section applies whenever the:

- (1) total price of each line or class of materials to be purchased annually; or
- (2) annual rental payment on a lease of materials; is less than twenty-five thousand dollars (\$25,000).

(b) The purchasing agency may:

- (1) comply with the provisions of section 4 of this chapter;
- (2) purchase or lease the materials in the open market without inviting or receiving quotes; or
- (3) adopt other reasonable procedures."

Any purchases or leases which exceed the county's threshold require:

- (1) specifications
- (2) advertising of bids
- (3) awarding of contracts

ALL BIDS FOR MATERIALS, EQUIPMENT & GOODS MUST BE ON GENERAL FORM 95.

If a contract is not awarded to the lowest bidder, the factors used to:

- (1) determine which bidder is the lowest responsible and responsive bidder; and
- (2) justify that award;

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**ALL BIDS FOR MATERIALS, EQUIPMENT & GOODS MUST BE ON GENERAL FORM 95.
(CONTINUED)**

must be stated in the minutes at the time the award is made. A copy of the minutes must be kept available for public inspection.

The purchasing agent may reject all bids and ask for new bids. If no valid bids are received for an item, the purchasing agent may purchase or lease that item on the open market without further advertisement for bids.

For bids exceeding one hundred thousand dollars (\$100,000) see I.C. 36-1-9-6.

I.C. 36-1-9-10 requires that a political subdivision must have available a sufficient appropriation balance or an approved additional appropriation before a purchasing agent may award a contract based on a bid, quote, offer, or estimate.

I.C. 36-1-9-13 allows a purchasing agent to purchase without giving notice or receiving bids if:

- (1) the purchase is made from a supplier who has a contract with a State agency and the contract requires the supplier to make the materials available to the state or political subdivisions.
- (2) the purchase is made from a supplier who has a contract with a federal agency and the supplier's contract requires the supplier to make the materials available to the state or political subdivisions; or
- (3) there is only one source for the materials and supplies and following the requirement set forth in I.C. 36-1-9-13(a)(3)(A) & (B).

I.C. 36-1-9-16 lists some special procurement procedures for seven specific circumstances.

SALARY OF PROSECUTING ATTORNEYS

There were a number of questions at the recent county auditor's conference, pertaining to the salary of prosecuting attorneys and whether the rules for judges applied to prosecuting attorneys.

Prosecuting attorney salaries are fixed by IC 33-14-7-5 and IC 36-2-5-14.

Summarized, IC 33-14-7-5 states:

- 1) Full-time prosecuting attorney salary is equal to the minimum salary of the circuit court judge of the same judicial circuit (Which currently is \$85,000).
- 2) Part-time prosecuting attorney salary is equal to sixty percent (60%) of \$85,000 (Which would be \$51,000)

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SALARY OF PROSECUTING ATTORNEYS (CONTINUED)

- 3) Part-time prosecuting attorney salary of a judicial circuit that has a population of less than 85,000 and that adjoins any county having a population of more than 160,000 or in which is located the Indiana State prison, the Indiana reformatory, the Indiana youth center, the Branchville training center, or the Indiana State Farm, or a State institution (as defined in IC 12-7-2-184) that has a daily population of at least 350 patients is equal to sixty-six percent (66%) of \$85,000 (Which would be \$56,100).
- 4) The state shall pay the above salaries from the state general fund.

IC 36-2-5-14, as summarized, states:

- 1) The county fiscal body may make appropriations to pay them more than the minimums fixed by statute.
- 2) Appropriation under this section may not exceed \$5,000 for each full-time prosecuting attorney in any calendar year.

The salary of a prosecuting attorney may include both state and county funds. The state's share will be paid by the state, while the county's share will be paid by the county auditor. This procedure is not the same as that for the judges. The statute specifically states that the supplemental salary of judges paid by the county is to go to the state with the state making full payment. The prosecutor's statute does not contain this same language. Therefore, the supplemental salary of prosecuting attorneys paid by the county will be paid by the county auditor through the payroll process.

DISPOSAL OF REAL OR PERSONAL PROPERTY (I.C. 36-1-11)

The statutes regarding the disposal of county owned property may be found at 36-1-11. Disposal means the sale, exchange, transfer or lease of property.

- I. Real Property - The disposal of real property is subject to the approval of the executive or the fiscal body, if there is no executive. A public hearing must be conducted before the executive or fiscal body may approve the disposal of real property. This public hearing is subject to the notices required under I.C. 5-3-1.

In addition, the fiscal body of a unit must approve:

- (1) every sale of real property having an appraised value of fifty thousand dollars (\$50,000) or more;
- (2) every lease of real property for which the total annual rental payments will be twenty-five thousand dollars (\$25,000) or more; and
- (3) every transfer of real property that resulted in;
 - (a) returning gifts back to the original grantor; or
 - (b) returning a tract transferred as a gift from a not-for-profit.

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DISPOSAL OF REAL OR PERSONAL PROPERTY (CONTINUED)

I.C. 36-1-11 attempts to cover almost every possible type of property disposal conceivable. For example:

- (1) a disposing agent who wants to sell or transfer real property, and as a condition of sale, includes a provision for a leaseback or leaseback with option to repurchase.
- (2) a disposing agent who wants to sell or transfer real property not acquired through eminent domain procedures for any of the following purposes:
 - (1) To promote an economic development project.
 - (2) To facilitate compatible land use planning.
- (3) A disposing agent that may determine
 - (1) the highest and best use of the tract is sale to an abutting landowner;
 - (2) the cost to the public of maintaining the tract equals or exceeds the estimated fair market value of the tract; or
 - (3) it is economically unjustifiable to sell the tract under section 4 of this chapter.
- (4) A disposing agent who want to transfer or exchange property with a governmental entity.
- (5) A disposing agent who wants to convey property which was a gift and no public funds had been expended to improve the property back to the original grantor.
- (6) A disposing agent who may want to convey a tract transferred as a gift by a not-for-profit back to the original grantor

The above are very specific exceptions to the disposal of property and we would recommend consulting the attorney representing the county, before proceeding.

A disposing agent who wants to sell or transfer real property must:

- (1) have the property appraised by two appraisers. The appraisers must be:
 - (a) professionally engaged in making appraisals;
 - (b) licensed under IC 25-34.1 or
 - (c) employees of the political subdivision familiar with the value of the property. The appraisers shall make a joint appraisal for the property.
- (2) After the property is appraised, the county commissioners shall publish a notice in accordance with I.C. 5-3-1. The terms and conditions of the sale shall be set forth in the notice.
- (3) The notice must state that bids will be received beginning on the specific date and that the sale will continue from day to day for a period determined by the board of county commissioners of not more that sixty days.

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DISPOSAL OF REAL OR PERSONAL PROPERTY (CONTINUED)

- (4) The property may not be sold to a person who is ineligible under section 16 of chapter 11.
- (5) A bid must be open to public inspection. A bidder may raise his bid, and the raise takes effect after the board has given written notice of that raise to the other bidders.
- (6) The county commissioners may also conduct an auction among the bidders if they consider this appropriate.
- (7) The county commissioners may sell the property to the highest and best bidder.
- (8) The county commissioners may sell the property for less than 90% of the appraised value only after an additional notice of the sale is published.
- (9) The county commissioners may reject all bids.
- (10) The county commissioners may hire a broker or an auctioneer to sell the property.

II. Personal Property:

A disposing agent may sell personal property that:

- (1) has been left in the custody of a political subdivision and has remained unclaimed for more than one (1) year; or
- (2) belongs to the political subdivision but is no longer needed or is unfit for the purpose for which it was intended the disposing agent may sell the personal property at a public auction, a public sale or by sealed bids, after advertising the personal property for sale in accordance with IC 5-3-1.

If the personal property to be sold is:

- (1) one (1) item, with an estimated value less than one thousand dollars (\$1,000); or
- (2) more than one (1) item, with an estimated total value less than five thousand dollars (\$5,000);

the disposing agent may sell the property at a public or private sale or transfer the property, without advertising. However, if the personal property is worthless, it may be demolished or junked.

If the personal property to be sold is material that:

- (1) may be recycled; and
- (2) has been collected in conjunction with a recycling program;

the disposing agent may without advertising, sell the property at public or private sale or transfer the property. However, if the personal property is worthless, it may be demolished or junked.

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DISPOSAL OF REAL OR PERSONAL PROPERTY (CONTINUED)

Before a disposing agent disposes of a law enforcement vehicle that is painted in a color scheme of more than one (1) color, the disposing agent must provide a copy of the following subsection to the prospective purchaser of the vehicle.

A person who will operate the vehicle on a public highway in Indiana or a person who will sell or otherwise transfer the vehicle to another person who will operate the vehicle on a public highway in Indiana, the person must repaint the vehicle in

- (A) a monochrome color scheme; or
- (B) a color scheme that does not duplicate the color scheme of an Indiana law enforcement vehicle;

before the vehicle is sold or otherwise transferred to the other person to be operated on a public highway in Indiana;

1. A person who will sell or otherwise transfer the vehicle to another person who will not operate the vehicle on public highway in Indiana, the person is not required to paint the vehicle before the vehicle is sold or otherwise transferred to the other person; or a political subdivision or other governmental entity, the political subdivision or other governmental entity is not required to repaint the vehicle before the vehicle is operated on a public highway in Indiana.

A person who violates this subsection commits a Class C infraction.

PRIVATE ROAD WORK BY COUNTIES

IC 8-19-7-1 outlines the only procedure for placing county equipment and services at the disposal of the "resident taxpayer." Whenever such taxpayer desires the use of county highway equipment or services from its employees for the purpose of ditching, grading or hauling gravel or stone or other services on his premises, the resident taxpayer may petition the board of commissioners to use county highway equipment and employees to do any of the work requested.

The board may order the highway supervisor to do any of the work requested if the county equipment is being used in the vicinity of the taxpayer premises and if the equipment is not being needed for county business. The county equipment may not be used for contractual work in any municipality or subdivision of the municipality.

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PRIVATE ROAD WORK BY COUNTIES (CONTINUED)

The board is required to fix the charges for the work, which may not be less than the actual cost. The charge for hauling material may not be less than the actual cost per yard mile, or less than the private prevailing contract price.

The charge should be agreed upon between the resident taxpayer and the board in writing before any such services are performed, and the minutes of the board of commissioners should record all such agreements.

I.C. 8-19-7-2 states:

"The county highway supervisor shall keep a record of the services performed under section 1 of this chapter, and when the work is completed, the highway supervisor shall prepare an itemized statement of the work and the charges. The highway supervisor shall send one (1) copy to the petitioner, and one (1) copy to the county auditor. The county highway supervisor shall, at the regular monthly meeting of the executive, report work done during the month, and the charges made for the work. The county auditor shall bill the petitioners for the services, and shall credit the money collected to the county highway fund."

I.C. 8-19-7-3 states:

"If any petitioner fails to pay for any work, the charges shall be charged by the county auditor on the county tax duplicate against that person, and shall be collected in the same manner as taxes. Any amount collected by the county treasurer shall be turned over to the county auditor and credited to the county roadfund under section 2 of this chapter."

COUNTY THRESHOLDS FOR PUBLIC PURCHASES AND PUBLIC WORKS
PURSUANT TO P.L. 82-1995

County	Name of Cities and Towns	1990 Census Population	Class of Cities and Towns	New Threshold Requirements
1 Adams	Decatur	8,644	3	\$50,000 or > *
2 Allen	Fort Wayne	173,072	2	\$75,000 or > *
2 Allen	New Haven	9,320	3	\$50,000 or > *
3 Bartholomew	Columbu5	31,802	3	\$50,000 or > *
4 Benton	Towns < 5,000		N/A	\$25,000 or > *
5 Blackford	Hartford City	6,960	3	\$50,000 or > *
6 Boone	Lebanon	12,059	3	\$50,000 or > *
6 Boone	Zionsville	5,281	Town > 5,000	\$50,000 or > *
7 Brown	Towns < 5,000		N/A	\$25,000 or > *
8 Carroll	Towns < 5,000		N/A	\$25,000 or > *
9 Cass	Logansport	16,812	3	\$50,000 or > *
10 Clark	Jeffersonville	21,841	3	\$50,000 or > *
10 Clark	Clarksville	19,833	Town > 5,000	\$50,000 or > *
10 Clark	Charlestown	5,889	3	\$50,000 or > *
10 Clark	Sellersburg	5,745	Town > 5,000	\$50,000 or > *
11 Clay	Brazil	7,640	3	\$50,000 or > *
12 Clinton	Frankfort	14,754	3	\$50,000 or > *
13 Crawford	Towns < 5,000		N/A	\$25,000 or > *
14 Daviess	Washington	10,838	3	\$50,000 or > *
15 Dearborn	Towns < 5,000		N/A	\$25,000 or > *
16 Decatur	Greensburg	9,286	3	\$50,000 or > *
17 DeKalb	Auburn	9,379	3	\$50,000 or > *
17 DeKalb	Garrett	5,349	3	\$50,000 or > *
18 Delaware	Muncie	71,035	2	\$75,000 or > *
19 Dubois	Jasper	10,030	3	\$50,000 or > *
19 Dubois	Huntingburg	5,242	3	\$50,000 or > *
20 Elkhart	Elkhart	43,627	2	\$75,000 or > *
20 Elkhart	Goshen	23,797	3	\$50,000 or > *
20 Elkhart	Nappanee	5,510	3	\$50,000 or > *
21 Fayette	Connersville	15,550	3	\$50,000 or > *
22 Floyd	New Albany	36,322	2	\$75,000 or > *
23 Fountain	Towns < 5,000		N/A	\$25,000 or > *
24 Franklin	Towns < 5,000		N/A	\$25,000 or > *
25 Fulton	Rochester	5,969	3	\$50,000 or > *
26 Gibson	Princeton	8,127	3	\$50,000 or > *
27 Grant	Marion	32,618	2	\$75,000 or > *
27 Grant	Gas City	6,296	3	\$50,000 or > *
28 Greene	Linton	5,814	3	\$50,000 or > *
29 Hamilton	Carmel	25,380	3	\$50,000 or > *
29 Hamilton	Noblesville	17,655	3	\$50,000 or > *
29 Hamilton	Fishers	7,508	Town > 5,000	\$50,000 or > *
30 Hancock	Greenfield	11,657	3	\$50,000 or > *
31 Harrison	Towns c 5,000		N/A	\$25,000 or > *
32 Hendricks	Plainfield	10,433	Town > 5,000	\$50,000 or > *
32 Hendricks	Brownsburg	7,628	Town > 5,000	\$50,000 or > *
33 Henry	New Castle	17,753	3	\$50,000 or > *
34 Howard	Kokomo	44,962	2	\$75,000 or > *

COUNTY THRESHOLDS FOR PUBLIC PURCHASES AND PUBLIC WORKS
PURSUANT TO P.L. 82-1995

County	Name of Cities and Towns	1990 Census Population	Class of Cities and Towns	New Threshold Requirements	
35	Huntington	16,389	3	\$50,000 or > *	
36	Jackson	15,576	3	\$50,000 or > *	
37	Jasper	5,045	3	\$50,000 or > *	
38	Jay	6,483	3	\$50,000 or > *	
39	Jefferson	12,006	3	\$50,000 or > *	
40	Jennings	5,311	3	\$50,000 or > *	
41	Johnson	26,265	3	\$50,000 or > *	
41	Johnson	12,907	3	\$50,000 or >	
42	Knox	19,859	3	\$50,000 or > *	
43	Kosciusko	10,968	3	\$50,000 or > *	
44	LaGrange	Towns < 5,000	N/A	\$25,000 or > *	
45	Lake	Gary	116,646	2	\$75,000 or > *
45	Lake	Hammond	84,236	2	\$75,000 or >
45	Lake	East Chicago	33,892	2	\$75,000 or >
45	Lake	Merrillville	27,257	Town > 5,000	\$50,000 or >
45	Lake	Highland	23,696	Town > 5,000	\$50,000 or >
45	Lake	Hobart	21,822	3	\$50,000 or >
45	Lake	Schererville	20,155	Town > 5,000	\$50,000 or >
45	Lake	Munster	19,949	Town > 5,000	\$50,000 or >
45	Lake	Griffith	17,916	Town > 5,000	\$50,000 or >
45	Lake	Crown Point	17,728	3	\$50,000 or >
45	Lake	Lake Station	13,899	3	\$50,000 or >
45	Lake	Dyer	10,923	Town > 5,000	\$50,000 or >
45	Lake	Cedar Lake	8,885	Town > 5,000	\$50,000 or >
45	Lake	Lowell	6,430	Town > 5,000	\$50,000 or >
45	Lake	Whiting	5,155	3	\$50,000 or >
46	LaPorte	Michigan City	33,822	2	\$75,000 or > *
46	LaPorte	LaPorte	21,507	3	\$50,000 or >
46	LaPorte	Westville	5,255	Town > 5,000	\$50,000 or >
47	Lawrence	Bedford	13,817	3	\$50,000 or > *
48	Madison	Anderson	59,459	2	\$75,000 or > *
48	Madison	Elwood	9,494	3	\$50,000 or >
48	Madison	Alexandria	5,709	3	\$50,000 or >
49	Marion	Indianapolis	741,952	1	\$75,000 or > *
49	Marion	Lawrence	26,763	3	\$50,000 or >
49	Marion	Beech Grove	13,383	3	\$50,000 or >
49	Marion	Speedway	13,092	Town > 5,000	\$50,000 or >
50	Marshall	Plymouth	8,303	3	\$50,000 or > *
51	Martin	Towns < 5,000	N/A	\$25,000 or > *	
52	Miami	Peru	12,843	3	\$50,000 or > *
53	Monroe	Bloomington	60,633	2	\$75,000 or > *
54	Montgomery	Crawfordsville	13,584	3	\$50,000 or > *
55	Morgan	Martinsville	11,677	3	\$50,000 or > *
55	Morgan	Mooresville	5,541	Town > 5,000	\$50,000 or >
56	Newton	Towns < 5,000	N/A	\$25,000 or > *	
57	Noble	Kendallville	7,773	3	\$50,000 or > *
58	Ohio	Towns < 5,000	N/A	\$25,000 or > *	

COUNTY THRESHOLDS FOR PUBLIC PURCHASES AND PUBLIC WORKS
PURSUANT TO P.L. 82-1995

County	Name of Cities and Towns	1990 Census Population	Class of Cities and Towns	New Threshold Requirements
59 Orange	Towns < 5,000		N/A	\$25,000 or > *
60 Owen	Towns < 5,000		N/A	\$25,000 or > *
61 Parke	Towns < 5,000		N/A	\$25,000 or > *
62 Perry	Tell City	8,088	3	\$50,000 or > *
63 Pike	Towns < 5,000		N/A	\$25,000 or > *
64 Porter	Portage	29,060	3	\$50,000 or > *
64 Porter	Valparaiso	24,414	3	\$50,000 or > *
64 Porter	Chesterton	9,124	Town > 5,000	\$50,000 or > *
65 Posey	Mount Vernon	7,217	3	\$50,000 or > *
66 Pulaski	Towns c 5,000		N/A	\$25,000 or > *
67 Putnam	Greencastle	8,984	3	\$50,000 or > *
68 Randolph	Winchester	5,095	3	\$50,000 or > *
69 Ripley	Towns C 5,000		N/A	\$25,000 or > *
70 Rush	Rushville	5,533	3	\$50,000 or > *
71 St Joseph	South Bend	105,511	2	\$75,000 or > *
71 St Joseph	Mishawaka	42,608	2	\$75,000 or > *
72 Scott	Scottsburg	5,334	3	\$50,000 or > *
73 Shelby	Shelbyville	15,336	3	\$50,000 or > *
74 Spencer	Town5 < 5,000		N/A	\$25,000 or > *
75 Starke	Towns < 5,000		N/A	\$25,000 or > *
76 Steuben	Angola	5,824	3	\$50,000 or > *
77 Sullivan	Towns < 5,000		N/A	\$25,000 or > *
78 Switzerland	Towns < 5,000		N/A	\$25,000 or > *
79 Tippecanoe	Lafayette	43,764	2	\$75,000 or > *
79 Tippecanoe	West Lafayette	25,907	3	\$50,000 or > *
80 Tipton	Towns < 5,000		N/A	\$25,000 or > *
81 Union	Towns < 5,000		N/A	\$25,000 or > *
82 Vanderburgh	Evansville	126,272	2	\$75,000 or > *
83 Vermillion	Clinton	5,040	3	\$50,000 or > *
84 Vigo	Terre Haute	57,483	2	\$75,000 or > *
85 Wabash	Wabash	12,127	3	\$50,000 or > *
85 Wabash	North Manchester	6,383	Town > 5,000	\$50,000 or > *
86 Warren	Towns < 5,000		N/A	\$25,000 or > *
87 Warrick	Boonville	6,724	3	\$50,000 or > *
88 Washington	Salem	5,619	3	\$50,000 or > *
89 Wayne	Richmond	38,705	2	\$75,000 or > *
90 Wells	Bluffton	9,020	3	\$50,000 or > *
91 White	Monticello	5,237	3	\$50,000 or > *
92 Whitley	Columbia City	5,706	3	\$50,000 or > *

 *Denotes threshold level for counties with more than one city or town.
 In these instances, the county should use the city with the largest
 population to determine the threshold for bidding public purchases
 and public works for the county.